



# Planning and Community Development

Ryan Hembree

Council Initiated:

☐ Yes

☒ No

**ECAF:** 2025-3431

**Ordinance:** 25-076

**Type:**

☐ Contract

☐ Board Appt.

☐ Code Amendment

☒ **Budget Action**

☐ Other

**Requested Handling:**

☒ **Normal**

☐ Expedite

☐ Urgent

**Fund Source:**

☐ General Fund

☒ **Other**

☐ N/A

**Executive Rec:**

☒ **Approve**

☐ Do Not Approve

☐ N/A

**Approved as to**

**Form:**

☒ **Yes**

☐ No

☐ N/A

**Subject:**

Evergreen State Fairgrounds emergency appropriation

**Scope:**

Related to the 2025 Budget; making an emergency appropriation in the Evergreen State Fairgrounds Capital Improvements and Operating Reserve Fund 180 to authorize expenditure of prior year surplus revenues and admission tax revenues to support costs associated with the Fairgrounds.

**Duration:**

N/A

**Fiscal Impact:**

☒ **Current Year**

☐ Multi-Year

☐ N/A

Expenditures	2025	Total
002.5169905543 Transfer out-Fund 180	\$83,791	<b>\$83,791</b>
180.5095456501 Construction	\$83,791	<b>\$83,791</b>
<b>Total</b>	<b>\$167,582</b>	<b>\$167,582</b>

Revenue	2025	Total
002.3169900800 Fund Balance	\$83,791	<b>\$83,791</b>
180.3905459720	\$83,791	<b>\$83,791</b>
<b>Total</b>	<b>\$167,582</b>	<b>\$167,582</b>

**Authority Granted:**

Authorizes the Executive to sign and execute an appropriation authority in the General Fund 002 for 2025, for additional expenditures related to 2025 Fairgrounds' operating surplus, which exceeded the amounts transferred in 2024.

**Background:**

Each year, Parks and Finance staff work together to assess the surplus operating revenues for the fairgrounds and attached is the DCNR-Parks Division 2024 Fiscal Recap for the Evergreen State Fair Park. In 2024, Admission Tax revenue of \$ 200,000 was transferred as a budgeted operating transfer out to Fund 180; which was less than the \$222,799 collected, requiring the additional amount of \$22,799 to be transferred. Of the total 2024 Operating Surplus of \$443,322, a transfer took place in 2024 of \$382,330 leaving an operating surplus of \$60,992 to be recognized.

An Emergency Appropriation in General Fund 002 and Fairgrounds Cumulative Reserve Fund 180 in the amount of \$83,791 will provide the operating transfer and spending authority for the balance of surplus and admission tax funds to be recognized. Through this action and the accompanying Ordinance, the surplus balance of operating revenues can be transferred for expenditure authority into the Fairgrounds Reserve fund for Capital Improvements per SCC 4.87.050 (2).

**Request:** To set a time and date for Ordinance 25-076's public hearing at December 17, 2025 at 10:30AM.